WHAT IS CLAIMED IS:

1. A device for preparing a beverage in a drinking vessel having an open top, said beverage including a first liquid and a second liquid of lower density than said first liquid, said device comprising a flow restrictor member through which said second liquid is transferred into said drinking vessel after said first liquid has been introduced therein, said flow restrictor member being formed with a plurality of holes therein of such size, number and distribution to permit said second liquid to flow therethrough at a rate such that said second liquid forms a distinct layer over said first liquid with a minimum of turbulence and mixing with respect to said first liquid.

2. The device according to Claim 1, wherein said flow restrictor member is constructed so as to be removably supportable on said open top of the drinking vessel at the time that said second liquid is transferred into said drinking vessel over said first liquid.

3. The device according to Claim 2, wherein the flow restrictor member includes an inner well section for receiving a quantity of the second liquid, said inner well section having a bottom wall formed with said plurality of holes; and an outer supporting section circumscribing said inner well section, said outer supporting section being engageable with said open top of said drinking vessel for removably supporting said flow restrictor member on said drinking vessel.

4. The device according to Claim 3, wherein said outer supporting section includes a peripheral wall mounting said well section centrally therein, said peripheral wall extending below the bottom wall of said well section and terminating in a peripheral flange engageable with said open top of the drinking vessel for removably supporting said flow restrictor member on said drinking vessel.

5. The device according to Claim 4, wherein said peripheral wall is formed with holes to permit vapor to pass therethrough.

6. The device according to Claim 1, wherein said flow restrictor member is carried by a container containing said second liquid, such that said second liquid is transferred from said container into said drinking vessel through said flow restrictor.

7. The device according to Claim 6, wherein said container has an openable lid incorporating said flow restrictor member.

8. The device according to Claim 1, wherein said flow restrictor member includes a peripheral wall, a bottom wall formed with said plurality of holes and a hollow tube fixed centrally to said bottom wall to define, within said hollow tube, an inner well of relatively small volume and, between said hollow tube and said peripheral wall, an outer well of greater volume, said bottom wall being formed with at least one further hole communicating with said inner well of larger diameter than

each of said plurality of holes, such that said second liquid within said inner well flows out from said at least one further hole into said drinking vessel at a higher flow rate than that of said second liquid from said outer well through each of said plurality of holes in said bottom wall.

9. The device according to Claim 8, wherein said peripheral wall is of greater height than said hollow tube.

10. The device according to Claim 8, wherein said hollow tube is formed with slots at its upper end to allow overflow of said second liquid within said outer well into said inner well.

11. The device according to Claim 8, wherein said bottom wall includes a single hole communicating with said inner well and an annular array of holes communicating with said outer well; said single hole having a relatively larger dimension for allowing said second liquid to discharge relatively rapidly therethrough such that said second liquid pierces the surface of said first liquid and mixes therewith, each of said annular array of holes having relatively smaller dimensions for allowing said second liquid to discharge relatively slowly therethrough such that said second liquid does not appreciably pierce the surface of said first liquid and does not appreciably mix therewith.

12. The device according to Claim 8, further comprising a supporting member for removably supporting said flow restrictor member over said open top of said drinking vessel, said supporting member having a peripheral wall formed with a top rim for removably mounting said flow restrictor member centrally therein, said peripheral wall extending below said flow restrictor member and terminating in a peripheral flange engageable with said open top of the drinking vessel for removably supporting said flow restrictor member on said drinking vessel.

13. The device according to Claim 12, wherein said peripheral wall of said supporting member is formed with holes to permit vapor to pass therethrough.

14. The device according to Claim 12, wherein said peripheral wall of said cylindrical receptacle has a protruding lip radiating circumferentially from the top thereof for removably engaging said top rim of said supporting member.

15. The device according to Claim 8, wherein said flow restrictor member is of a plastic material disposable after use.

16. The device according to Claim 15, wherein said supporting member is of a metal for multiple use.

17. A method of preparing a beverage in a drinking vessel having an open top, said beverage including a first liquid and a second liquid of lower density than said first liquid, said method comprising:

introducing said first liquid into said drinking vessel to a level below the open top of said drinking vessel; and

introducing said second liquid into said drinking vessel via a flow restrictor member formed with a plurality of holes therein of such size, number and distribution to permit said second liquid to flow therethrough at a sufficiently slow rate such that at least a portion of said second liquid forms a distinct layer over said first liquid with a minimum of turbulence and mixing with respect to said first liquid.

18. The method according to Claim 17, wherein said first liquid is milk and said second liquid is selected from the group consisting of hot coffee, cocoa and tea.

19. The method according to Claim 17, wherein said flow restrictor member is removably supported on the open top of said drinking vessel at the time said second liquid is introduced into the drinking vessel over said first liquid.

20. The method according to Claim 17, wherein said flow restrictor member is carried by a container containing the second liquid, said second liquid being introduced into said drinking vessel from said container via said flow restrictor member.

21. The method according to Claim 17, wherein said restrictor member is removably supported on a supporting member which, in turn, is removably supported on said drinking vessel.

22. A method of preparing café au lait in a drinking vessel having an open top, said method comprising:

introducing milk into said drinking vessel to a level below the open top of said drinking vessel; and

introducing hot coffee into said drinking vessel via a flow restrictor member formed with a plurality of holes therein of such size, number and distribution to permit said coffee to flow therethrough at a sufficiently slow rate such that at least a portion of said hot coffee forms a distinct layer over said milk with a minimum of turbulence and mixing with respect to said milk.